

GAS				
ACCOUNT 182.XX PIP CUSTOMER DEFERRED ACCOUNTS RECEIVABLE				
Month (A)	Beginning Balance PIP Greater Than 12 Months Old (B)	Transfers From A/C 142.XX (C)	Recoveries Through Tariff Rider (D)	Ending Balance PIP Greater Than 12 Months Old (E)=(B+C+D)
January	6,610,799	-292,235	-1,575,352	4,743,212
February	4,743,212	482,956	-1,396,184	3,829,985
March	3,829,985	840,146	-1,302,770	3,367,361
April	3,367,361	1,171,904	-348,206	4,191,059
May	4,191,059	1,345,336	-50,762	5,485,634
June	5,485,634	468,886	16,287	5,970,807
July	5,970,807	12,235	79,656	6,062,697
August	6,062,697	-110,711	40,104	5,992,090
September	5,992,090	-201,680	15,675	5,806,085
October	5,806,085	-161,080	-45,035	5,599,971
November	5,599,971	-184,871	-383,602	5,031,497
December	5,031,497	-176,165	-1,047,011	3,808,322
TOTAL	6,610,799	3,194,722	-5,997,199	3,808,322

NOTE: THIS SCHEDULE IS TO BE FILLED OUT BY COMPANIES THAT CURRENTLY HAVE PIP TARIFF RIDERS IN EFFECT.

1. What time period are PIP Accounts Receivable balances aged prior to transfer to the PIP Deferred account?

ANSWER: ANY BALANCES OVER 60 DAYS OLD ARE TRANSFERRED TO THE DEFERRAL, LESS ANY CASH PAYMENTS APPLIED.

2. Do the transfers include pre-PIP balances?

ANSWER: YES

3. What account do you record aged PIP in?

ANSWER: 182.54

GAS					
ACCOUNT 142.XX PIP CUSTOMER ACCOUNTS RECEIVABLE					
Month (A)	Beginning Balance PIP Greater Than 12 Months Old (B)	Transfers From A/C 142 (C)	Transfers From A/C 144 (D)	Transfers To A/C 182 (E)	Ending Balance PIP Less Than 12 Months Old (F)=(B+C+D+E)
January	6,089,445	50,067		292,235	6,431,747
February	6,431,747	1,633,068		-482,956	7,581,859
March	7,581,859	985,881		-840,146	7,727,594
April	7,727,594	168,849		-1,171,904	6,724,539
May	6,724,539	-2,578		-1,345,336	5,376,625
June	5,376,625	-132,967		-468,886	4,774,772
July	4,774,772	-258,184		-12,235	4,504,353
August	4,504,353	-187,316		110,711	4,427,748
September	4,427,748	-197,775		201,680	4,431,653
October	4,431,653	-197,984		161,080	4,394,748
November	4,394,748	94,661		184,871	4,674,281
December	4,674,281	340,246		176,165	5,190,692
TOTAL	6,089,445	2,295,968		-3,194,722	5,190,692

NOTE: THIS SCHEDULE IS TO BE FILLED OUT BY COMPANIES THAT CURRENTLY HAVE PIP TARIFF RIDERS IN EFFECT.